

ID: CCA_2012043014110937

Number: **201221016**

Office:

Release Date: 5/25/2012

UILC: 6229.04-00

From:

Sent: Monday, April 30, 2012 2:11:20 PM

To:

Cc:

Subject: RE: Question regarding TEFRA statute dates

Section 6229 operates to extend a partner's section 6501 period for assessment as held by three Circuit Court's of appeal and an en banc opinion of the Tax Court. See the Notice on Frequently asked TEFRA questions attached. Consequently, section 6501(c)(7) can operate on a partner's section 6501 period for assessment that has been extended by section 6229(d)(2).

Attachment: Chief Counsel Notice CC-2009-027